UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA Plaintiff,

vs.

Civil Action No. 02-CV-12490 WGY

ROBERT AND KATHLEEN HAAG
Defendants.

ROBERT HAAG, and KATHLEEN HAAG,

Plaintiffs,

Civil Action No. 04-CV-12344 WGY

vs.

INTERNAL REVENUE SERVICE, AND UNITED STATES OF AMERICA, Defendants.

NOTICE OF APPEAL

Notice is hereby given that Robert and Kathleen Haag hereby appeal to the United States Court of Appeals for the First Circuit from the Judgement(s) of the Court entered August 1, 2006.

Kathleen Haag Robert Haag by their Attorney

/s/ Timothy Burke
Timothy J. Burke
Burke & Associates
400 Washington Street
Braintree, MA 02184
(781) 380-0770

Dated: August 8, 2006

Certificate of Service

I hereby certify that a true copy of the above document was served upon the following attorneys by the Court's electronic filing system on this August 8, 2006.

Nathaniel Dorfman US Dept of Justice-Tax Division Civil Trial Section, Northern Region PO Box 55 Ben Franklin Station Washington, DC 20044

Richard J. Cohen Law Offices of Richard J. Cohen, Esq., P.C. 1185 Falmouth Road Centerville, MA 02632

/s/ Timothy J. Burke
Timothy J. Burke